



United States Department of the Interior

NATIONAL PARK SERVICE

1849 C Street, N.W.
Washington, D.C. 20240

IN REPLY REFER TO:

H20(2218)

FEB 15 2006

Property: 3903 Pennsgrove Street, Philadelphia, PA

Project Number: .

Taxpayer's Identification Number:

Dear

My review of your appeal of the decision of the Technical Preservation Services, National Park Service, denying your request for certification of significance for the property referenced above is concluded. The appeal was made in accordance with Department of the Interior regulations (36 CFR Part 67) governing certifications for Federal income tax incentives for historic preservation as specified in the Internal Revenue Code of 1986. I want to thank you for participating in the appeal by telephone on January 27, 2006, and providing a detailed account of the circumstances involved in your appeal.

After carefully considering the complete record, including the information and supplemental photographs you provided as part of your appeal, I have determined that, at the time of your application for certification of significance, the building at 3903 Pennsgrove Street did not contribute to the Parkside Historic District in which it is located. Accordingly, the denial issued by the Technical Preservation Services on October 28, 2005, denying "certified historic structure" status for this building is hereby affirmed.

The Standards for Evaluating Significance Within Registered Historic Districts, incorporated in the regulations cited above (36 CFR 67.5), define a building which contributes to the significance of a district as "one which by location, setting, materials, design, workmanship, feeling, and association adds to the district's sense of time and place and historical development." Conversely, a building that lacks significance within a historic district is one that does not contribute to the special qualities or characteristics that identify the place, or is one where particular features "have been so altered or have so deteriorated that the overall integrity of the building has been irretrievably lost."

The building at 3903 Pennsgrove Street was constructed ca. 1890 as a three story, two-bay, brick rowhouse, with a projecting sheet metal clad bay window on the second floor of the facade, a simple decorative sheet metal cornice, window openings exhibiting stone sills and lintels, and a one story porch on the front, all characteristic of other buildings in the block and found elsewhere in the historic district.

After thoroughly considering the documentation, I find that the overall historic physical integrity of the building has been irretrievably lost due to the extensive loss of historic fabric and deterioration following a series of fires and years of abandonment. The building has lost its front porch (except for one salvaged column and one porch roof rafter), cornice (removed but saved), roof, windows, all interior finishes and materials (the ceilings and floors have collapsed throughout the building and have been removed), the rear wall has partially collapsed, and the little remaining original building materials appear to be so deteriorated that their ability to be preserved seems doubtful. Unfortunately for your interest in utilizing the Federal income tax incentives for historic preservation, all that remains of the building at 3903 Pennsgrove Street is a gutted shell in severely deteriorated condition.

In summary, the building at 3903 Pennsgrove Street does not retain sufficient historic integrity to add to the district's sense of time and place and historical development. Accordingly, I have determined that the subject building is not a certified historic structure for purposes of Federal tax laws.

As Department of the Interior regulations provide, my decision is the final administrative decision regarding certifications of significance. A copy of this decision will be provided to the Internal Revenue Service. Questions concerning specific tax consequences of this decision, or interpretations of the Internal Revenue Code of 1986 should be addressed to the appropriate office of the Internal Revenue Service.

Sincerely,

A handwritten signature in black ink, appearing to read 'John A. Burns', with a stylized, flowing script.

John A. Burns, FAIA
Chief Appeals Officer
Cultural Resources

cc: Pennsylvania/SHPO
Internal Revenue Service